

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by ITV plc ("ITV") to provide limited assurance in relation to the selected information set out below and presented in the 'Social purpose' section of ITV's 2024 Annual Report (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	Whether the following Selected Information for 2024, as indicated on page 34, are fairly presented in the Report, in all material respects, in accordance with the reporting criteria. Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.
Selected Information	• Total Scope 1 GHG emissions [tCO₂e] • Total Scope 2 GHG emissions (market-based) [tCO₂e] • Total Scope 2 GHG emissions (location-based) [tCO₂e] • Total Scope 3 GHG emissions [tCO₂e]¹
Reporting period	2024 (1 January 2024 – 31 December 2024)
Reporting criteria	• The GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions • The GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions • The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions • ITV's Basis of Reporting 2024, available on ITV's website
Assurance standard and level of assurance	We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board. The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.
Respective responsibilities	ITV is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information. ERM CVS' responsibility is to provide a conclusion to ITV on the agreed assurance scope based on our engagement terms with ITV, the assurance activities performed and exercising our professional judgement.

¹Total Scope 3 GHG emissions cover the following categories only: Category 1: Purchased goods and services; Category 2: Capital goods; Category 3: Fuel and Energy-related; Category 4: Upstream transportation and distribution; Category 5: Waste; Category 6: Business travel; Category 7: Commuting; Category 8: Upstream leased assets; and Category 15: Investments.

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for 2024 is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

EMPHASIS OF MATTER

Without affecting our conclusion, which is not modified, we draw attention to:

- The explanatory notes provided by ITV relating to the reporting of Total Scope 3 GHG emissions, particularly the reason for the exclusion of Category 11 emissions (Use of Sold Products) from the Total Scope 3 GHG emissions presented on page 34 of the Report.
- ITV's explanatory information on page 4 of the Basis of Reporting regarding deviation from the GHG Protocol in the use of market-based emission factors for the calculation of GHG emissions for the following Scope 3 Categories:
 - Category 3: Fuel and energy-related activities (not included in Scope 1 or Scope 2);
 - Category 7: Employee commuting; and
 - Category 8: Upstream leased assets.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by ITV for all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting desk-based review of GHG emissions data for selected locations, including cross checking a sample of underlying site-level source documentation;
- Evaluating the conversion and emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.

THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. Our evaluation of selected emission factors used in the calculation of GHG emissions from Category 1. Purchased Goods and Services and Category 15. Investments were limited to reviewing the consistency of the factors applied within the respective calculations against those programmed within ITV's GHG emissions data management system, as supplied by their third-party provider. It is important to understand our assurance conclusions in this context. Our work was undertaken through desktop review. We did not undertake in-person visits to any of ITV's locations.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to ITV plc in any respect.

OTHER MATTERS

Our assurance activities related to the following Scope 3 GHG emissions categories:

- **Category 1. Purchased Goods and Services:** Our testing of the values used in the calculation of GHG emissions for this Category was limited to reviewing the consistency of the values to ITV's internal reporting systems, as ITV have reported these spend values are sourced from systems that are used in assembling audited financial statements. We did not independently assure any spend values used in the calculation of GHG emissions.
- **Category 15. Investments:** Our testing of the revenue values used in the calculation of GHG emissions for this Category was limited to reviewing the consistency of the values to ITV's internal Joint Ventures report. We did not independently assure any revenue values used in the calculation of GHG emissions.



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London, United Kingdom

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